

UFC  
501(c)(3)30

**Internal Revenue Service**

**Department of the Treasury**

Date: April 26, 2001

**Person to Contact:**

**Badge Number:**

**Contact Telephone Number:**

**Contact Address:**

EIN: -----

**CERTIFIED MAIL**

Dear Sir or Madam:

This is a final revocation letter as to your exempt status under section 501(c)(3) of the Internal Revenue Code. Recognition of your exemption under Internal Revenue Code section 501(c)(3) is retroactively revoked to ----- for the following reason(s):

You have not been operated exclusively for exempt purposes within the meaning of Internal Revenue Code section 501(c)(3). You are not a charitable organization within the meaning of Treasury Regulation 1.501(c)(3)-1(d). You have a substantial nonexempt purpose, you are operated for private benefit and your earnings inure to the benefit of private individuals.

As a result you will be required to file Federal income tax returns on Forms 1120 for the tax years ending -----

----- and -----  
----- Forms 1120 for all years following  
----- must be filed with the appropriate Service Center.

The processing of income tax returns and assessment of any taxes due will not be delayed because a petition for declaratory judgement has been filed under Internal Revenue Code section 7428.

Contributions to your organization are no longer deductible effective -----

It is further determined that your failure to file a written appeal constitutes a failure to exhaust your available administrative remedies. However, if you decide to contest this determination in court, you must initiate a suit for declaratory judgement in the United States Tax Court, the United States Claims Court, or the district court of the United States for the District of Columbia before the (ninety-first) 91st day after the date that this determination was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgement.

We will notify the appropriate State officials of this action, as required by section 6104(c) of the Internal Revenue Code.

This letter should be kept within your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely,

R. Slaughter  
Director, EO Examinations

Enclosures:  
Publication 892